

O'BANION & RITCHEY LLP
INTELLECTUAL PROPERTY ATTORNEYS

Wells Fargo Center
400 Capitol Mall, Suite 1550
Sacramento, California 95814
Tel. (916) 498-1010
Fax (916) 498-1074

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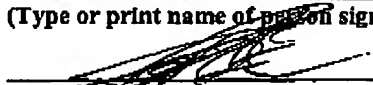
February 17, 2005

TELECOPIER TRANSMITTAL SHEET**TELECOPY TO:** COMMISSIONER FOR PATENTS**FAX NUMBER:** (703) 872-9306**FROM:** JOHN P. O'BANION**RE:** 10/014,733
50P4536.01 (SON5180.53A)**CERTIFICATE OF FACSIMILE TRANSMISSION (37 CFR 1.8)**

I hereby certify that the enclosed:

AMENDMENT (14 PAGES)are being facsimile transmitted to the United States Patent and Trademark Office (Fax No. 703-872-9306) on
17 February 2005.JOHN P. O'BANION

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NUMBER OF PAGES SENT (INCLUDING COVER SHEET): 15**IF THERE ARE ANY PROBLEMS OR QUESTIONS, PLEASE CONTACT US AT (916) 498-1010. OUR FAX NO. IS (916) 498-1074.**

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/014,733 Confirmation No.: 5779
Applicant : IKUO TSUKAGOSHI ET AL.
Title : SYSTEM AND METHOD FOR OVERRUN CATCH-UP IN A REAL TIME SOFTWARE ENCODER
Filed : DECEMBER 11, 2001
TC/A.U. : 2613
Examiner : PHILLIPPE, GIMS S.
Docket No. : 50P4536.01 (SON5180.53A)
Cust. No. : 36813

Commissioner for Patents
P.O. Box 1450
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AMENDMENT AND RESPONSE

Dear Sir:

This communication is responsive to the Office Action mailed November 17, 2004.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.